

transportation facilities and road and street rights-of-way, construction, reconstruction, maintenance of roads and streets; for the adjustment of city-owned utilities as required by road and street construction, and the construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities. Municipalities are authorized to expend the funds received under this section in conjunction with other cities or counties or state or federal government in joint projects.

(3) (a) If any municipality subject to this section does not have the transportation facilities capability, the municipality may designate by resolution the projects to be undertaken, and the engineering may be thereafter performed and administered and the construction administered by the Department of Transportation or, in the case of a municipality, by the appropriate county, if such county has the capability and agrees to undertake the projects.

(b) In the event the municipality desires the Department of Transportation either to perform or administer the engineering services or to administer the construction, or both, it must so indicate at the time of the presentation of the annual budget or it must so designate at the time the county presents its annual budget.

206.86 Definitions.--As used in this part:

(1) "Diesel fuel" means all petroleum distillates commonly known as diesel or any other product blended with diesel or any product placed into the storage supply tank of a diesel-powered motor vehicle.

...

206.87 Levy of tax.--

(1) (a) An excise tax of 4 cents per gallon is hereby imposed upon each net gallon of diesel fuel subject to the tax under subsection (2), except alternative fuels which are subject to the fee imposed by s. 206.877.

(b) An additional tax of 1 cent per net gallon shall be imposed by each county on each net gallon of diesel fuel, which shall be designated as the "ninth-cent fuel tax." This tax shall be used as provided in s. 336.021.

(c) An additional tax of 6 cents per net gallon shall be imposed on diesel fuel by each county, which shall be designated as the "local option fuel tax." This tax shall be levied and used as provided in s. 336.025.

....

Chapter 334 TRANSPORTATION ADMINISTRATION

334.03 Definitions.--When used in the Florida Transportation Code, the term:

""
(2) **"Bridge"** means a structure, including supports, erected over a depression or an obstruction, such as water or a highway or railway, and having a track or passageway for carrying traffic as defined in chapter 316 or other moving loads.

(3) **"City street system"** means all local roads within a municipality, and all collector roads inside that municipality, which are not in the county road system.

(4) **"Collector road"** means a route providing service which is of relatively moderate average traffic volume, moderately average trip length, and moderately average operating speed. Such a route also collects and distributes traffic between local roads or arterial roads and serves as a linkage between land access and mobility needs.

""
(8) **"County road system"** means all collector roads in the unincorporated areas of a county and all extensions of such collector roads into and through any incorporated areas, all local roads in the unincorporated areas, and all urban minor arterial roads not in the State Highway System.

""
(15) **"Local road"** means a route providing service which is of relatively low average traffic volume, short average trip length or minimal through-traffic movements, and high land access for abutting property.

""
(19) **"Periodic maintenance"** means activities that are large in scope and require a major work effort to restore deteriorated components of the transportation system to a safe and serviceable condition, including, but not limited to, the repair of large bridge structures, major repairs to bridges and bridge systems, and the mineral sealing of lengthy sections of roadway.

""
(22) **"Right-of-way"** means land in which the state, the department, a county, or a municipality owns the fee or has an easement devoted to or required for use as a transportation facility.

(23) **"Road"** means a way open to travel by the public, including, but not limited to, a street, highway, or alley. The term includes associated sidewalks, the roadbed, the right-of-way, and all culverts, drains, sluices, ditches, water storage areas, waterways, embankments, slopes, retaining walls, bridges, tunnels, and viaducts necessary for the maintenance of travel and all ferries used in connection therewith.

(24) **"Routine maintenance"** means minor repairs and associated tasks necessary to maintain a safe and efficient transportation system. The term includes: pavement patching; shoulder repair; cleaning and repair of drainage ditches, traffic signs, and structures; mowing; bridge inspection and maintenance; pavement striping; litter cleanup; and other similar activities.

""

(27) "State road" means a street, road, highway, or other way open to travel by the public generally and dedicated to the public use according to law or by prescription and designated by the department, as provided by law, as part of the State Highway System.

(28) "Structure" means a bridge, viaduct, tunnel, causeway, approach, ferry slip, culvert, toll plaza, gate, or other similar facility used in connection with a transportation facility.

""
(31) "Transportation facility" means any means for the transportation of people or property from place to place which is constructed, operated, or maintained in whole or in part from public funds. The term includes the property or property rights, both real and personal, which have been or may be established by public bodies for the transportation of people or property from place to place.

CHAPTER 336 COUNTY ROAD SYSTEM

336.01 Designation of county road system.-- The county road system shall be as defined in s. 334.03(8).

336.02 Responsibility for county road system; approval of maps of reservation.--

(1)(a) The commissioners are invested with the general superintendence and control of the county roads and structures within their respective counties, and they may establish new roads, change and discontinue old roads, and keep the roads in good repair in the manner herein provided. They are responsible for establishing the width and grade of such roads and structures in their respective counties.

336.021 County transportation system; levy of ninth-cent fuel tax on motor fuel and diesel fuel.--

(1)(a) Any county in the state, by extraordinary vote of the membership of its governing body or subject to a referendum, may levy the tax imposed by ss. 206.41(1)(d) and 206.87(1)(b). County and municipal governments may use the moneys received under this paragraph only for transportation expenditures as defined in s. 336.025(7).

(b) The governing body of the county may, by joint agreement with one or more of the municipalities located therein, provide for the transportation purposes authorized under paragraph (a) and the distribution of the proceeds of this tax within both the unincorporated and incorporated areas of the county. The provisions for refund provided in ss. 206.625 and 206.64 shall not be applicable to such tax levied by any county.

(c) Local option taxes collected on sales or use of diesel fuel in this state shall be distributed in the following manner:

...

(2)(a) The tax collected by the department pursuant to subsection (1) shall be transferred to the Ninth-cent Fuel Tax Trust Fund, which fund is created for distribution to the counties pursuant to paragraph (1)(d). The department shall deduct the administrative costs incurred by it in collecting, administering, enforcing, and distributing back to the counties the tax, which administrative costs may not exceed 2 percent of collections authorized by this section.

...

(3) It is expressly recognized and declared by the Legislature that the establishment, operation, and maintenance of a transportation system and related facilities and the acquisition, construction, reconstruction, and maintenance of roads and streets fulfill a public purpose and that payment of the costs and expenses therefor may be made from county general funds, special taxing district funds, or such other funds as may be authorized by special or general law. **Counties are authorized to expend the funds received under this section in conjunction with the state or federal government in joint projects.**

(4)(a) A certified copy of the ordinance proposing to levy the tax pursuant to referendum shall be furnished by the county to the department within 10 days after approval of such ordinance. Furthermore, the county levying the tax pursuant to referendum shall notify the department within 10 days after the passage of the referendum of such passage and of the time period during which the tax will be levied. The failure to furnish the certified copy will not invalidate the passage of the ordinance.

(b) A county levying the tax pursuant to ordinance shall notify the department within 10 days after the governing body of the county adopts the ordinance and, at the same time, furnish the department with a certified copy of the ordinance.

(5) All impositions of the tax shall be levied before July 1 of each year to be effective January 1 of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate to be effective September 1 of the year of expiration. All impositions shall be required to end on December 31 of a year. A decision to rescind the tax shall not take effect on any date other than December 31 and shall require a minimum of 60 days' notice to the department of such decision.

(6) Notwithstanding any other provision of this section, the tax authorized pursuant to this section shall be levied in every county at the rate of 1 cent per gallon of diesel fuel beginning January 1, 1994.

336.023 Use by counties of the surplus from the constitutional gas tax.--

(1) Any county which has agreed prior to July 1, 1977, by resolution, to use the surplus of the constitutional gas tax to provide a connecting road to a planned interchange on the interstate system shall provide such connecting road.

(2) Any surplus which is not otherwise used to provide connecting roads pursuant to subsection (1) shall be used on any road in the county at the discretion of the county governing body.

336.024 Distribution of constitutional gas tax.— Effective July 1, 1983, the State Board of Administration shall assume the responsibility for distribution of the counties' 80-percent share of the constitutional gas tax in the same manner as the 20-percent share is currently distributed pursuant to s. 206.47; however, the State Board of Administration shall assure that county funds are made available to the department to be held in escrow for any construction underway on behalf of the county pursuant to resolution of the county governing body.

336.025 County transportation system; levy of local option fuel tax on motor fuel and diesel fuel.—

(1)(a) In addition to other taxes allowed by law, there may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option fuel tax upon every gallon of motor fuel and diesel fuel sold in a county and taxed under the provisions of part I or part II of chapter 206.

1. All impositions and rate changes of the tax shall be levied before July 1 to be effective January 1 of the following year for a period not to exceed 30 years, and the applicable method of distribution shall be established pursuant to subsection (3) or subsection (4). However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate effective September 1 of the year of expiration. Upon expiration, the tax may be releived provided that a redetermination of the method of distribution is made as provided in this section.

2. County and municipal governments shall utilize moneys received pursuant to this paragraph only for transportation expenditures.

3. Any tax levied pursuant to this paragraph may be extended on a majority vote of the governing body of the county. A redetermination of the method of distribution shall be established pursuant to subsection (3) or subsection (4), if, after July 1, 1986, the tax is extended or the tax rate changed, for the period of extension or for the additional tax.

(b) In addition to other taxes allowed by law, there may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent, 4-cent, or 5-cent local option fuel tax upon every gallon of motor fuel sold in a county and taxed under the provisions of part I of chapter 206. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum.

1. All impositions and rate changes of the tax shall be levied before July 1, to be effective January 1 of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current

authorized rate effective September 1 of the year of expiration.

2. The county may, prior to levy of the tax, establish by interlocal agreement with one or more municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the tax among county government and all eligible municipalities within the county. If no interlocal agreement is adopted before the effective date of the tax, tax revenues shall be distributed pursuant to the provisions of subsection (4). If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1 of any year pursuant to this subparagraph. However, any interlocal agreement agreed to under this subparagraph after the initial levy of the tax or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this paragraph, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

3. County and municipal governments shall utilize moneys received pursuant to this paragraph only for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. For purposes of this paragraph, expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. **Expenditures for purposes of this paragraph shall not include routine maintenance of roads. ...**

(d) If an interlocal agreement entered into under this section does not provide for automatic adjustments or periodic review by the local governmental entities of the method of distribution of local option fuel tax revenues, the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every 2 years.

(2)(a) The tax levied pursuant to paragraph (1)(a) shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to paragraph (1)(b) shall be collected and remitted in the same manner provided by s. 206.41(1)(e). The taxes remitted pursuant to this section shall be transferred to the Local Option Fuel Tax Trust Fund, which fund is created for distribution to the county and eligible municipal governments within the county in which the tax was collected and which fund is subject to the service charge imposed in chapter 215. The tax shall be distributed monthly by the department in the same manner provided by s. 336.021(1)(c) and (d). The department shall deduct the administrative costs incurred by it in collecting, administering, enforcing, and distributing back to the counties the tax, which administrative costs may not exceed 2 percent of collections authorized by this section.

....

(3) The tax authorized pursuant to paragraph (1)(a) shall be levied using either of the following procedures:

(a) The tax may be levied by an ordinance adopted by a majority vote of the governing

body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances, whichever is applicable:

1. The county may, prior to June 1, establish by interlocal agreement with one or more of the municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the local option fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to August 1, 1986, or June 1 of any year thereafter pursuant to this subparagraph. However, any interlocal agreement agreed to under this subparagraph after the initial imposition of the tax, extension of the tax, or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this section, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

2. If an interlocal agreement has not been executed pursuant to subparagraph 1., the county may, prior to June 10, adopt a resolution of intent to levy the tax allowed in paragraph (1)(a).

....
(b) If no interlocal agreement or resolution is adopted pursuant to subparagraph (a)1. or subparagraph (a)2., municipalities representing more than 50 percent of the county population may, prior to June 20, adopt uniform resolutions approving the local option tax, establishing the duration of the levy and the rate authorized in paragraph (1)(a), and setting the date for a countywide referendum on whether to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs thereof. The tax shall be levied and collected countywide on January 1 following 30 days after voter approval.

(4)(a) If the tax authorized pursuant to paragraph (1)(a) is levied under the circumstances of subparagraph (3)(a)2. or paragraph (3)(b), the proceeds of the tax shall be distributed among the county government and eligible municipalities based on the transportation expenditures of each for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. After the initial levy of a tax being distributed pursuant to the provisions of this paragraph, the proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. However, such recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by taxes authorized in paragraph (1)(a), and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

(b) Any newly incorporated municipality which is eligible for participation in the distribution

of moneys under parts II and VI of chapter 218 and which is located in a county levying the tax pursuant to paragraph (1)(a) or paragraph (1)(b) is entitled to receive a share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The distribution to a newly incorporated municipality shall be:

1. Equal to the county's per lane mile expenditure in the previous year times the lane miles within the jurisdiction or responsibility of the municipality, in which case the county's share shall be reduced proportionately; or
2. Determined by the local act incorporating the municipality.

Such distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized in this section, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the redistribution.

....

(6) Only those municipalities and counties eligible for participation in the distribution of moneys under parts II and VI of chapter 218 are eligible to receive moneys under this section. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in proportion to other moneys distributed pursuant to this section.

(7) For the purposes of this section, "transportation expenditures" means expenditures by the local government from local or state shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

- (a) Public transportation operations and maintenance.
- (b) Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- (c) Roadway and right-of-way drainage.
- (d) Street lighting.
- (e) Traffic signs, traffic engineering, signalization, and pavement markings.
- (f) Bridge maintenance and operation.
- (g) Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

....

(9) *Notwithstanding any other provision of this section, the tax on diesel fuel authorized in this section shall be levied in every county at the rate of 6 cents per*

net gallon.

336.0255 Distribution of additional local option tax.--Notwithstanding the provisions of s. 336.025, for calendar year 1993, the tax authorized in s. 336.025(1)(b) shall be imposed to November 1, 1993, to be effective January 1, 1994. Notwithstanding the provisions of s. 336.025, the county may, prior to September 1, 1993, establish by interlocal agreement with one or more of the municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the local option gas tax among the county government and all eligible municipalities within the county and the proceeds of the tax shall be distributed among the county government and eligible municipalities based on the interlocal agreement. If no interlocal agreement is reached prior to September 1, 1993, the proceeds of the tax imposed prior to November 1, 1993, shall be distributed among the county government and eligible municipalities based on the transportation expenditures of each for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. After the initial imposition of a tax imposed prior to November 1, 1993, and distributed based on historical transportation expenditures, the proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. However, such recalculation shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by taxes authorized in this section, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

336.045 Uniform minimum standards for design, construction, and maintenance; advisory committees.--

(1) The department shall develop and adopt uniform minimum standards and criteria for the design, construction, and maintenance of all public streets, roads, highways, bridges, sidewalks, curbs and curb ramps, crosswalks, where feasible, bicycle ways, underpasses, and overpasses used by the public for vehicular and pedestrian traffic. In developing such standards and criteria, the department shall consider design approaches which provide for the compatibility of such facilities with the surrounding natural or manmade environment; the safety and security of public spaces; and the appropriate aesthetics based upon scale, color, architectural style, materials used to construct the facilities, and the landscape design and landscape materials around the facilities. The department shall annually provide funds in its tentative work program to implement the provisions of this subsection relating to aesthetic design standards. The minimum standards adopted must include a requirement that permanent curb ramps be provided at crosswalks at all intersections where curbs and sidewalks are constructed in order to give handicapped persons and persons in wheelchairs safe access to crosswalks.

....

(4) All design and construction plans for projects that are to become part of the county

road system and are required to conform with the design and construction standards established pursuant to subsection (1) must be certified to be in substantial conformance with the standards established pursuant to subsection (1) that are then in effect by a professional engineer who is registered in this state.

(6) If the governing body of a county or municipality has adopted a design element as part of its comprehensive plan pursuant to part II of chapter 163, the department shall consider such element during project development of transportation facilities. The design of transportation facilities constructed by the department within the boundaries of that county or municipality must be consistent with that element to the maximum extent feasible.

....
336.08 Relocation or change of roads.--The commissioners may establish, locate, change, or discontinue public county roads by resolution.

336.09 Closing and abandonment of roads; authority.--

(1) The commissioners, with respect to property under their control may in their own discretion, and of their own motion, or upon the request of any agency of the state, or of the federal government, or upon petition of any person or persons, are hereby authorized and empowered to:

(a) Vacate, abandon, discontinue and close any existing public or private street, alleyway, road, highway, or other place used for travel, or any portion thereof, other than a state or federal highway, and to renounce and disclaim any right of the county and the public in and to any land in connection therewith;

(b) Renounce and disclaim any right of the county and the public in and to any land, or interest therein, acquired by purchase, gift, devise, dedication or prescription for street, alleyway, road or highway purposes, other than lands acquired for state and federal highway; and

(c) Renounce and disclaim any right of the county and the public in and to land, other than land constituting, or acquired for, a state or federal highway, delineated on any recorded map or plat as a street, alleyway, road or highway.

(2) The commissioners, upon such motion, request, or petition, may adopt a resolution declaring that at a definite time and place a public hearing will be held to consider the advisability of exercising the authority granted in this section.

336.10 Closing and abandonment of roads; publication of notice.--Before any such road shall be closed and vacated, or before any right or interest of the county or public in any land delineated on any recorded map or plat as a road shall be renounced and disclaimed, the commissioners shall hold a public hearing, and shall publish notice thereof, one time, in a newspaper of general circulation in such county at least 2 weeks prior to the date stated therein for such hearing. After such public hearing, any action of the

commissioners, as herein authorized, shall be evidenced by a resolution duly adopted and entered upon the minutes of the commissioners. The request of any agency of the state, or of the United States, or of any person, to the commissioners to take such action shall be in writing and shall be spread upon the minutes of the commissioners; provided, however, that the commissioners of their own motion and discretion, may take action for the purposes hereof. Notice of the adoption of such a resolution by the commissioners shall be published one time, within 30 days following its adoption, in one issue of a newspaper of general circulation published in the county. The proof of publication of notice of public hearing, the resolution as adopted, and the proof of publication of the notice of the adoption of such resolution shall be recorded in the deed records of the county.

336.12 Closing and abandonment of roads; termination of easement; conveyance of fee.—The act of any commissioners in closing or abandoning any such road, or in renouncing or disclaiming any rights in any land delineated on any recorded map as a road, shall abrogate the easement theretofore owned, held, claimed or used by or on behalf of the public and the title of fee owners shall be freed and released therefrom; and if the fee of road space has been vested in the county, same will be thereby surrendered and will vest in the abutting fee owners to the extent and in the same manner as in case of termination of an easement for road purposes.



1.00 / 17.00
BOARD OF COUNTY COMMISSIONERS

Mayor Dede M. Spehar, District 1
Mayor Pro Tem Murray E. Nelson, District 5
George Neugent, District 2
Charles "Sonny" McCoy, District 3
David P. Rice, District 4

Monroe County Board of County Commissioners
Office of the County Administrator
The Historic Gato Cigar Factory
1100 Simonton Street, Suite 205
Key West, Florida 33040
(305) 292-4441 - Phone
(305) 292-4544 - Fax



March 21, 2003

Mr. Charles Baldwin, P.E.
Islamorada Village Manager
P.O. Box 568
Islamorada, FL 33036

Dear Mr. Baldwin:

I am in receipt of your letter of March 7, 2003 and the attachments in reference to the Constitutional Fuel Tax distribution issue. As usual you have presented substantial amounts of research to support your position.

I shall ask County staff and County counsel to review the issue and will discuss it with the County Commission at the April meeting. At that point if the Commission wishes to enter a discussion with the municipalities and the County concerning this issue I shall be in contact with you to schedule the meetings. I know you are aware that there are other issues surrounding the gas tax distribution and we will be prepared to review those with you also.

Once again, thank you for your presentation.

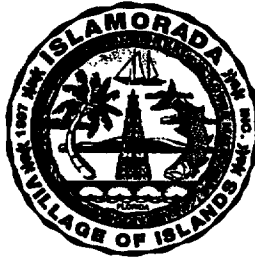
Very truly yours,

James L. Roberts
County Administrator

JLR:pe

cc: Board of County Commissioners
Richard Collins, County Attorney
Dent Pierce, Division Director Public Works
David Koppel, Engineer
Sheila Barker, Division Director Administrative Services

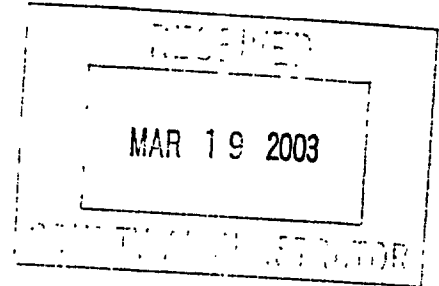
MAYOR MARK GREGG
VICE MAYOR MIKE FORSTER
COUNCILMAN GEORGE GEISLER



COUNCILMAN BOB JOHNSON
COUNCILMAN CHRIS SANTE

March 7, 2003

Mr. Jim Roberts
County Administrator
1100 Simonton St.
Suite 205
Key West, FL 33040



RE: Constitutional Fuel Tax Distribution

Dear Mr. Roberts,

For some time this Village and other members of the Florida Keys Coalition of Cities has been discussing and evaluating the subject fuel tax. I am attaching for your review and information documents pertaining to this matter.

1. Extract from 2002 Local Government Financial Information Handbook detailing the Constitutional Fuel Tax program.
2. Village of Islamorada and City of Marathon Resolutions requesting Monroe County to distribute the appropriate share of the County's Constitutional Fuel Tax to all Incorporated Municipalities within Monroe County. Similar resolutions are anticipated from the remaining municipalities.

I suggest that appropriate Municipal and County representatives meet within the next few weeks to develop an equitable distribution formula which could then be considered by your Commission.

The following presents a suggested distribution formula. All components have Unincorporated Monroe County as a base and is modeled after the existing state/county formula. I believe it is appropriate to use this formulation since this fuel tax is restricted in use to the acquisition, construction and maintenance of roads and related appurtenances:

- A. Monroe County Square Miles: 997 total square miles
- B. Monroe County Population: 81,140 total population
- C. Monroe County Road Miles: 303 total unincorporated

Components A & B would each be worth 25% of distribution factor. Component C would generate 50% of the distribution factor.

ILLUSTRATIVE APPLICATION ONLY – FOR DISCUSSION

Islamorada, Village of Islands	\$325,886
A. 7.11 sq. mi. (Land)	
B. 6,846	
C. 51 mi	
Marathon	\$416,820
A. 8.65 sq. mi. (Land)	
B. 10,255	
C. 59 mi.	
Key West	\$757,585
A. 5.95 sq. mi. (Land)	
B. 25,478	
C. 80.1 mi.	
Layton	\$ 15,377
A. 0.22 sq. mi. (Land)	
B. 186	
C. 3 mi.	
Key Colony Beach	\$ 45,899
A. 0.51 sq. mi. (Land)	
B. 788	
C. 8 mi.	
Total Municipal Distribution:	\$1,561,567
Total Unincorporated:	<u>879,949</u>
	\$2,441,516
Unincorporated Monroe County	
A. $996.91 - 22.44 = 974.47$ sq. mi. (Land)	
B. $79,589 - 43,553 = 36,036$	
C. 303 unincorporated	

Monroe County Constitutional Fuel Tax Formula
Estimated Monroe County Revenue 2002/03: \$2,441,516

SAMPLE FORMULA APPLICATION

<u>Islamorada</u>		<u>Distribution Factor</u>
(1/4) A. $\frac{7.11}{974.47}$	= 0.007296	0.001824
(1/4) B. $\frac{6,846}{36,036}$	= 0.189977	0.047494

March 10, 2003

$$(1/2) \text{ C. } \frac{51}{303} = 0.168317 \quad \underline{0.084159}$$

$$0.133477$$

$$\mathbf{\$2,441,516 (0.133477) = \$325,886}$$

Marathon

$$\text{A. } \frac{8.65}{974.47} = 0.008877 \quad 0.002219$$

$$\text{B. } \frac{10,255}{36,036} = 0.284577 \quad 0.071144$$

$$\text{C. } \frac{59}{303} = 0.194719 \quad \underline{0.097359}$$

$$0.170722$$

$$\mathbf{\$2,441,516 (0.170722) = \$416,820}$$

Key West

$$\text{A. } \frac{5.95}{974.47} = 0.006106 \quad 0.001526$$

$$\text{B. } \frac{25,478}{36,036} = 0.707015 \quad 0.176754$$

$$\text{C. } \frac{80}{303} = 0.264026 \quad \underline{0.132013}$$

$$0.310293$$

$$\mathbf{\$2,441,516 (0.310293) = \$757,585}$$

Layton

$$\text{A. } \frac{0.22}{974.47} = 0.000226 \quad 0.000057$$

$$\text{B. } \frac{186}{36,036} = 0.005162 \quad 0.0012905$$

$$\text{C. } \frac{3}{303} = 0.009901 \quad \underline{0.004950}$$

$$0.006298$$

$$\mathbf{\$2,441,516 (0.006297) = \$15,377}$$

Key Colony Beach

$$\text{A. } \frac{0.51}{974.47} = 0.000523 \quad 0.000131$$

$$\text{B. } \frac{788}{36,036} = 0.021867 \quad 0.005467$$

$$\text{C. } \frac{8}{303} = 0.026403 \quad \underline{0.013201}$$

$$0.018799$$

$$\mathbf{\$2,441,516 (0.018799) = \$45,899}$$